

By: Kolkhorst

S.B. No. 1545

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the definition of eligible central municipality for
3 purposes of the municipal hotel occupancy tax.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 351.001(7), Tax Code, is amended to read
6 as follows:

7 (7) "Eligible central municipality" means:

8 (A) a municipality with a population of more than
9 140,000 but less than 1.5 million that is located in a county with a
10 population of one million or more and that has adopted a capital
11 improvement plan for the construction or expansion of a convention
12 center facility;

13 (B) a municipality with a population of 250,000 or
14 more that:

15 (i) is located wholly or partly on a barrier
16 island that borders the Gulf of Mexico;

17 (ii) is located in a county with a population
18 of 300,000 or more; and

19 (iii) has adopted a capital improvement plan
20 to expand an existing convention center facility;

21 (C) a municipality with a population of 116,000 or
22 more that:

23 (i) is located in two counties both of which
24 have a population of 660,000 or more; and

1 (ii) has adopted a capital improvement plan
2 for the construction or expansion of a convention center facility;

3 (D) a municipality with a population of less than
4 50,000 that contains a general academic teaching institution that
5 is not a component institution of a university system, as those
6 terms are defined by Section 61.003, Education Code; [~~or~~]

7 (E) a municipality with a population of 640,000 or
8 more that:

9 (i) is located on an international border;

10 and

11 (ii) has adopted a capital improvement plan
12 for the construction or expansion of a convention center facility;

13 (F) a municipality with a population of 75,000 or
14 more that:

15 (i) is located wholly in one county with a
16 population of 575,000 or more that is adjacent to a county with a
17 population of four million or more; and

18 (ii) has adopted a capital improvement plan
19 for the construction or expansion of a convention center facility;

20 (G) a municipality with a population of less than
21 75,000 that is located in three counties, at least one of which has
22 a population of at least four million; or

23 (H) an eligible barrier island coastal
24 municipality described by Subdivision 156.2512(c)(1), with a
25 population of at least 3,000 but not more than 5,000.

26 SECTION 2. This Act takes effect immediately if it receives
27 a vote of two-thirds of all the members elected to each house, as

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1 provided by Section 39, Article III, Texas Constitution. If this
2 Act does not receive the vote necessary for immediate effect, this
3 Act takes effect September 1, 2017.